

CONFIDENTIALJAN 11 1950
9 JanuaryMEMORANDUM OF PROCEDURE CONCERNING
THE CONTROL AND RECORDING OF COSTS
APPLICABLE TO UNVOUCHERED PROJECTS
ULTIMATELY PAID FROM REGULAR FUNDS*Accounting
Systems*

1. At a meeting held 6 January 1950 attended by representatives of the Budget Staff, the OSO and OPC Budget and Liaison Divisions, the Chief of the Special Support Staff, and the Finance Division, SSS, it was agreed that with respect to Purchase Orders issued by the Special Support Staff chargeable to vouchered allotments applicable to OSO and OPC activities which involve projects originally approved on unvouchered funds, the following procedure would be followed:

The Procurement and Supply Branch, Special Support Staff, would place on the encumbrance copies of the Purchase Orders the project number or name identification. The Fiscal Division's encumbrance copy would be transmitted to the Accounts Branch, Finance Division, for recording and a reduction in the amount approved for each project on unvouchered funds. The encumbrance copies would then be forwarded to the Fiscal Division, Administrative Staff. At the end of each calendar month, the Accounts Branch, Finance Division, would issue a memorandum to the Budget Officer setting forth by Purchase Order numbers amounts and projects. Summary information would be used by the Budget Staff for the purpose of increasing vouchered allotments and decreasing the over-all OSO and OPC unvouchered allotments. The Budget and Liaison Officers of OSO and OPC would immediately issue "An Adjustment in Allotments" reducing in corresponding amounts the sums previously authorized for the project involved. In this manner only the amounts authorized would be available for expenditure and all records would be in agreement. A procedure similar to this would be followed in the event of a receipt of Transfer Voucher (Standard Form 1080) which was identifiable with a previously approved project for which a specified sum had been allotted from unvouchered funds.

2. The OPC and OSO Budget Analysts from the Budget Staff were to confer with the OPC and OSO Budget and Liaison Officers at the earliest practical date for the purpose of attempting to determine the possible increased requirements on vouchered funds so that action could be taken to preclude the issuance of separate Advice of Allotments during the course of each month to cover any vouchered fund requirements which would result from an expenditure from this fund rather than unvouchered monies in accordance with original approval on unvouchered funds.

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CONCURRENCES:

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SEE BUDGET FOR

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